

**CITY OF JOLIET**  
**INTEROFFICE MEMORANDUM**

**May 13, 2019**

**TO:** Finance Committee

**FROM:** Kenneth R. Mihelich, Budget Officer

**SUBJECT:** Review of April 30, 2019 General Fund Operating Budget

Please find attached the April 30, 2019 Finance Reports for the Operating, Capital and Special Revenue Funds. Below are brief comments related to items within the General Fund operating budget vs. actual report.

**Revenues:**

At the end of four months, overall revenues are at 24.8% of budget. 4/12<sup>th</sup> of the budget would be at 33.3%, but because of the seasonality of many income streams, and the fact it is so early in the year, this is not out of the ordinary. Other items of note include:

- Property taxes which compose approximately 20% of budgeted revenues are at zero and will be collected later in the year. This along with Transfers in of \$4.7 million help explain why the overall amount is 24.8%.
- Hotel/Motel Taxes of \$508K are at 18.5% of budget. At this point last year they were at \$560K and 21.55% of budget (the budget increased slightly this year). Since it is trailing in actual dollars, this will need to be monitored as the year progresses.

**Expenditures:**

Overall expenditures are at 25.0% of budget which is reasonable for this time of year. Expenditures are affected as well by some seasonality. Examples include payments made to the public safety pension funds which are made in conjunction with the receipt of property taxes. As noted above these are seasonal and will occur later in the year. Other items of note include:

- The budget for "Personal Svc – Benef" essentially is composed of two components: pensions (56% of the budget) and "Other" benefits (worker's compensation, hospitalization/dental, and miscellaneous (44% of the budget). The pension portion has only spent about 4.1% of that portion (IMRF payments only) since property taxes (used to pay Police and Fire pensions) have yet to be collected. The "Other" benefits are running at 30% of budget which is reasonable for this time of year. Overall the 15.7% amount appears in-line with the budget at this time.

- The budget for “Other Services” includes three parts: telephone (\$450K), P&L insurance (\$451K) and remaining (\$654K). The telephone portion is currently at only \$53K or 12% of budget due in part to a new phone system. The P&L insurance portion will be spent later in the year, and the remaining portion is currently at \$126K or 19%. Thus, an overall 11.5% of budget is appropriate at this time.
- “Municipal Waste” is paid monthly, but in arrears by one month and thus this budget line item is only at 25.0% for the year.

Please note that the budget is prepared on a modified accrual basis and this report is reported on a cash basis. This report provides an overall indicator of general trends, but accruals at year-end will impact the final amounts.

Cc: Marty Shanahan, Interim City Manager  
Jim Ghedotte, Finance Director

**City of Joliet**  
**Finance Reports**  
**Operating Budgets**  
**as of April 30, 2019**

	2019 Adj. Budget	2019 April YTD	% of Budget
<b>General Fund (100)</b>			
<b>Revenue</b>			
Property Taxes	37,375,000.00	-	0.00%
Gaming Taxes	17,985,000.00	6,093,342.61	33.88%
State Sales Taxes	23,750,000.00	7,496,108.17	31.56%
Home Rule Sales Tax	26,750,000.00	8,553,795.49	31.98%
Utility Taxes	7,151,775.00	2,744,106.54	38.37%
State Income Taxes	14,850,000.00	5,070,583.73	34.15%
Hotel/Motel Tax	2,750,000.00	508,463.14	18.49%
Real Estate Transfer Tax	2,400,000.00	664,834.75	27.70%
Titled/Registration Tax	160,000.00	43,390.88	27.12%
Automobile Rental Tax	41,000.00	13,974.77	34.08%
Food & Beverage Tax	3,100,000.00	1,046,971.64	33.77%
Gasoline Privileg Tax	680,000.00	236,940.20	34.84%
Amusement Tax	93,073.00	-	0.00%
Telephone Franchise Tax	82,000.00	-	0.00%
Cable Franchise Tax	2,100,000.00	560,951.54	26.71%
Replacement Tax	2,171,500.00	943,108.21	43.43%
Out of State Use Tax	4,400,000.00	1,702,995.00	38.70%
Pari-Mutuel Tax	110,000.00	37,944.00	34.49%
Charges for Services	9,449,388.00	2,493,262.66	26.39%
Licenses & Permits	3,072,500.00	646,995.71	21.06%
Fines & Fees	3,921,000.00	1,260,493.52	32.15%
Municipal Waste Fees	14,068,145.00	4,644,631.98	33.02%
Fed/State/Priv Grant	357,800.00	148,825.62	41.59%
Interest Income	430,000.00	160,887.62	37.42%
Miscellaneous Rev	2,731,165.00	813,339.38	29.78%
Transfer In	4,725,000.00	-	0.00%
<b>Revenue Total</b>	<b>184,704,346.00</b>	<b>45,885,947.16</b>	<b>24.84%</b>
<b>Expense</b>			
Personal Services	81,070,915.00	26,810,891.96	33.07%
Personal Svc - Benef	64,850,932.00	10,209,805.21	15.74%
Professional Service	5,346,244.00	1,341,979.08	25.10%
Property Services	19,278,887.00	4,483,877.87	23.26%
Other Services	1,552,724.00	178,707.34	11.51%
Supplies	8,148,028.00	1,833,605.67	22.50%
Other Employee Costs	567,091.00	129,479.42	22.83%
Debt Service	450.00	-	0.00%
Other Expenses	3,619,813.00	1,118,263.49	30.89%
Transfer Out	171,491.00	-	0.00%
<b>Expense Total</b>	<b>184,606,575.00</b>	<b>46,106,610.04</b>	<b>24.98%</b>
<b>General Fund Total</b>	<b>97,771.00</b>	<b>(220,662.88)</b>	

	2019 Adj. Budget	2019 April YTD	% of Budget
<b>General Fund Expenses By Department</b>			
<b>Expense</b>			
Mayor & Council	379,901.00	111,469.59	29.34%
City Manager	1,674,091.00	415,814.86	24.84%
City Clerk	824,275.00	216,552.68	26.27%
Administrative Services	14,312,491.00	4,143,605.29	28.95%
Hospitalization	23,585,000.00	7,283,679.20	30.88%
Community Development	6,967,813.00	1,718,330.30	24.66%
Finance	4,120,051.00	1,125,386.97	27.31%
Municipal Waste	12,210,900.00	3,059,308.25	25.05%
Technology	3,843,110.00	899,057.38	23.39%
Legal	2,613,516.00	634,288.13	24.27%
Police	57,575,262.00	13,106,760.48	22.76%
Fire	40,059,693.00	9,052,461.62	22.60%
Public Works	16,268,981.00	4,339,895.29	26.68%
Transfer Out	171,491.00	-	0.00%
<b>Expense Total</b>	<b>184,606,575.00</b>	<b>46,106,610.04</b>	<b>24.98%</b>
<b>General Fund Expenses By Department Total</b>	<b>(184,606,575.00)</b>	<b>(46,106,610.04)</b>	
<b>Parking Operating Fund (520)</b>			
<b>Revenue</b>			
Fines & Fees	1,848,000.00	348,630.74	18.87%
Interest Income	450.00	520.29	115.62%
Miscellaneous Rev	559.00	80.00	14.31%
<b>Revenue Total</b>	<b>1,849,009.00</b>	<b>349,231.03</b>	<b>18.89%</b>
<b>Expense</b>			
Personal Services	760,114.00	190,577.86	25.07%
Personal Svc - Benef	139,716.00	47,731.54	34.16%
Professional Service	133,000.00	21,785.66	16.38%
Property Services	233,800.00	93,615.37	40.04%
Other Services	32,080.00	4,771.57	14.87%
Supplies	69,300.00	25,336.34	36.56%
Transfer Out	325,000.00	-	0.00%
<b>Expense Total</b>	<b>1,693,010.00</b>	<b>383,818.34</b>	<b>22.67%</b>
<b>Parking Fund Total</b>	<b>155,999.00</b>	<b>(34,587.31)</b>	

	2019 Adj. Budget	2019 April YTD	% of Budget
<b>Water &amp; Sewer Operating Fund (500)</b>			
<b>Revenue</b>			
Charges for Services	54,687,700.00	16,970,260.13	31.03%
Fines & Fees	1,657,500.00	373,990.68	22.56%
Interest Income	200,000.00	134,683.91	67.34%
Miscellaneous Rev	750,000.00	333,972.15	44.53%
<b>Revenue Total</b>	<b>57,295,200.00</b>	<b>17,812,906.87</b>	<b>31.09%</b>
<b>Expense</b>			
Personal Services	9,855,759.00	2,860,079.85	29.02%
Personal Svc - Benef	3,246,976.00	754,390.75	23.23%
Professional Service	2,345,000.00	279,803.07	11.93%
Property Services	5,378,500.00	400,526.74	7.45%
Other Services	365,300.00	84,368.56	23.10%
Supplies	8,657,600.00	1,883,926.67	21.76%
Other Employee Costs	372,070.00	39,388.72	10.59%
Debt Service	900.00	-	0.00%
Other Expenses	50,000.00	19,557.29	39.11%
Transfer Out	4,700,000.00	-	0.00%
<b>Expense Total</b>	<b>34,972,105.00</b>	<b>6,322,041.65</b>	<b>18.08%</b>
<b>Water &amp; Sewer Operating Fund Total</b>	<b>22,323,095.00</b>	<b>11,490,865.22</b>	

**City of Joliet**  
**Finance Reports**  
**Capital Budgets**  
**as of April 30, 2019**

	2019 Adj. Budget	2019 April YTD	% of Budget
<b>Capital Improvement Fund (300)</b>			
<b>Revenue</b>			
Miscellaneous Rev	100,000.00	-	
Interest Income	30,000.00	26,609.03	88.70%
Transfer In	221,491.00	-	0.00%
<b>Revenue Total</b>	<b>351,491.00</b>	<b>26,609.03</b>	<b>7.57%</b>
<b>Expense</b>			
Capital Outlay	3,694,801.00	318,343.10	8.62%
<b>Expense Total</b>	<b>3,694,801.00</b>	<b>318,343.10</b>	<b>8.62%</b>
<b>Capital Improvement Fund Total</b>	<b>(3,343,310.00)</b>	<b>(291,734.07)</b>	
<b>Motor Fuel Tax Fund (200)</b>			
<b>Revenue</b>			
Other Taxes	3,700,000.00	1,225,234.16	33.11%
Fed/State/Priv Grant	-	27,651.27	
Interest Income	100,000.00	36,559.23	36.56%
Miscellaneous Rev	-	-	
<b>Revenue Total</b>	<b>3,800,000.00</b>	<b>1,289,444.66</b>	<b>33.93%</b>
<b>Expense</b>			
Professional Service	-	10,069.98	
Capital Outlay	7,598,449.00	442,668.37	5.83%
<b>Expense Total</b>	<b>7,598,449.00</b>	<b>452,738.35</b>	<b>5.96%</b>
<b>Motor Fuel Tax Fund Total</b>	<b>(3,798,449.00)</b>	<b>836,706.31</b>	
<b>Performance Bonds Fund (320)</b>			
<b>Revenue</b>			
Interest Income	-	25,504.07	
Miscellaneous Rev	1,000,000.00	-	
<b>Revenue Total</b>	<b>1,000,000.00</b>	<b>25,504.07</b>	<b>2.55%</b>
<b>Expense</b>			
Capital Outlay	4,000,000.00	-	0.00%
<b>Expense Total</b>	<b>4,000,000.00</b>	<b>-</b>	<b>0.00%</b>
<b>Performance Bonds Fund Total</b>	<b>(3,000,000.00)</b>	<b>25,504.07</b>	
<b>Parking Improvement Fund (521)</b>			
<b>Expense</b>			
Depreciation	156,000.00	-	0.00%
<b>Expense Total</b>	<b>156,000.00</b>	<b>-</b>	<b>0.00%</b>

	2019 Adj. Budget	2019 April YTD	% of Budget
<b>Parking Improvement Fund Total</b>	<b>156,000.00</b>	<b>-</b>	
<b>Water &amp; Sewer Improvement Fund (501)</b>			
<b>Revenue</b>			
Fed/State/Priv Grant		55,959.92	
Interest Income	-	248.80	
<b>Revenue Total</b>	<b>-</b>	<b>56,208.72</b>	
<b>Expense</b>			
Depreciation	12,500,000.00	-	0.00%
Capital Outlay	12,684,594.78	766,957.51	6.05%
<b>Expense Total</b>	<b>25,184,594.78</b>	<b>766,957.51</b>	<b>3.05%</b>
<b>Water &amp; Sewer Improvement Fund Total</b>	<b>(25,184,594.78)</b>	<b>(710,748.79)</b>	
<b>IEPA Wet Weather Treatment Facility (507)</b>			
<b>Revenue</b>			
Miscellaneous Rev	9,850,000.00	2,504,068.32	25.42%
<b>Revenue Total</b>	<b>9,850,000.00</b>	<b>2,504,068.32</b>	<b>25.42%</b>
<b>Expense</b>			
Capital Outlay	9,850,000.00	1,356,870.97	13.78%
<b>Expense Total</b>	<b>9,850,000.00</b>	<b>1,356,870.97</b>	<b>13.78%</b>
<b>IEPA Wet Weather Treatment Facility Fund Total</b>	<b>-</b>	<b>1,147,197.35</b>	
<b>IEPA Aux Sable &amp; WSTP Phosphorus Removal (508)</b>			
<b>Revenue</b>			
Miscellaneous Rev	8,628,038.00	2,146,970.49	24.88%
<b>Revenue Total</b>	<b>8,628,038.00</b>	<b>2,146,970.49</b>	<b>24.88%</b>
<b>Expense</b>			
Capital Outlay	7,000,000.00	1,161,682.96	16.60%
<b>Expense Total</b>	<b>7,000,000.00</b>	<b>1,161,682.96</b>	<b>16.60%</b>
<b>IEPA Aux Sable &amp; WSTP Phosphorus Removal</b>	<b>1,628,038.00</b>	<b>985,287.53</b>	
<b>IEPA Sanitary Sewer Rehab -2017 (509)</b>			
<b>Revenue</b>			
Miscellaneous Rev	848,116.00	144,385.88	17.02%
<b>Revenue Total</b>	<b>848,116.00</b>	<b>144,385.88</b>	<b>17.02%</b>
<b>Expense</b>			
Capital Outlay	840,000.00	11,674.69	1.39%
<b>Expense Total</b>	<b>840,000.00</b>	<b>11,674.69</b>	<b>1.39%</b>
<b>IEPA Sanitary Sewer Rehab 2017 Fund Total</b>	<b>8,116.00</b>	<b>132,711.19</b>	
<b>IEPA ESTP Phosphorus Removal (511)</b>			
<b>Revenue</b>			

	2019 Adj. Budget	2019 April YTD	% of Budget
Miscellaneous Rev	-	-	
<b>Revenue Total</b>	-	-	
<b>Expense</b>			
Capital Outlay	20,209,109.00	45,842.34	
<b>Expense Total</b>	<b>20,209,109.00</b>	<b>45,842.34</b>	
<b>IEPA ESTP Phosphorus Removal Fund Total</b>	<b>(20,209,109.00)</b>	<b>(45,842.34)</b>	
<b>IEPA Sanitary Sewer Rehab - 2018 (512)</b>			
<b>Revenue</b>			
Miscellaneous Rev	8,100,000.00	2,183,481.06	
<b>Revenue Total</b>	<b>8,100,000.00</b>	<b>2,183,481.06</b>	
<b>Expense</b>			
Capital Outlay	19,860,105.47	2,183,481.06	
<b>Expense Total</b>	<b>19,860,105.47</b>	<b>2,183,481.06</b>	
<b>IEPA Sanitary Sewer Rehab 2018 Fund Total</b>	<b>(11,760,105.47)</b>	-	
<b>IEPA 2018 Watermain Rehab (513)</b>			
<b>Revenue</b>			
Miscellaneous Rev	1,630,000.00	963,126.51	
<b>Revenue Total</b>	<b>1,630,000.00</b>	<b>963,126.51</b>	
<b>Expense</b>			
Capital Outlay	2,920,550.00	908,041.52	
<b>Expense Total</b>	<b>2,920,550.00</b>	<b>908,041.52</b>	
<b>IEPA 2018 Watermain Rehab Fund Total</b>	<b>(1,290,550.00)</b>	<b>55,084.99</b>	
<b>IEPA Sanitary Sewer Rehab 2019 (514)</b>			
<b>Revenue</b>			
Miscellaneous Rev	9,100,000.00	-	
<b>Revenue Total</b>	<b>9,100,000.00</b>	-	
<b>Expense</b>			
Capital Outlay	20,506,005.00	-	
<b>Expense Total</b>	<b>20,506,005.00</b>	-	
<b>IEPA Sanitary Sewer Rehab 2019 Fund Total</b>	<b>(11,406,005.00)</b>	-	
<b>IEPA Water Main Replacement 2019 (515)</b>			
<b>Revenue</b>			
Miscellaneous Rev	8,700,000.00	-	
<b>Revenue Total</b>	<b>8,700,000.00</b>	-	
<b>Expense</b>			
Capital Outlay	15,830,640.71	7,485.60	
<b>Expense Total</b>	<b>15,830,640.71</b>	<b>7,485.60</b>	



	2019 Adj. Budget	2019 April YTD	% of Budget
<b>IEPA Water Main Replacement 2019 Fund Total</b>	<b>(7,130,640.71)</b>	<b>(7,485.60)</b>	
<b>IEPA Sanitary Sewer Rehab 2020 (516)</b>			
Revenue			
Miscellaneous Rev	250,000.00	-	
Revenue Total	250,000.00	-	
Expense			
Capital Outlay	250,000.00	-	
Expense Total	250,000.00	-	
<b>IEPA Sanitary Sewer Rehab 2020 Fund Total</b>	<b>-</b>	<b>-</b>	
<b>IEPA Water Main Rehab 2020 (517)</b>			
Revenue			
Miscellaneous Rev	250,000.00	-	
Revenue Total	250,000.00	-	
Expense			
Capital Outlay	250,000.00	-	
Expense Total	250,000.00	-	
<b>IEPA Water Main Rehab 2020 Fund Total</b>	<b>-</b>	<b>-</b>	
<b>IEPA Eastside Sewer Relief (530)</b>			
Revenue			
Miscellaneous Rev	10,250,000.00	-	0.00%
Revenue Total	10,250,000.00	-	0.00%
Expense			
Capital Outlay	10,250,000.00	-	0.00%
Expense Total	10,250,000.00	-	0.00%
<b>IEPA Eastside Sewer Relief</b>	<b>-</b>	<b>-</b>	
<b>Water Replacement Reserve (531)</b>			
Revenue			
Miscellaneous Rev	300,000.00	-	0.00%
Revenue Total	300,000.00	-	0.00%
Expense			
Capital Outlay	-	-	
Expense Total	-	-	
<b>Water Replacement Reserve Fund Total</b>	<b>300,000.00</b>	<b>-</b>	

**City of Joliet**  
**Finance Reports**  
**Special Revenue Budgets**  
**as of April 30, 2019**

	2019 Adj Budget	2019 April YTD	% of Budget
<b>Block Grant Fund (210)</b>			
<b>Revenue</b>			
Fed/State/Priv Grant	1,006,021.00	212,846.87	21.16%
<b>Revenue Total</b>	<b>1,006,021.00</b>	<b>212,846.87</b>	<b>21.16%</b>
<b>Expense</b>			
Professional Service	100,000.00	137,336.12	137.34%
Property Services	894,770.00	-	0.00%
Other Services	3,500.00	-	0.00%
Other Employee Costs	7,751.00	1,375.00	17.74%
<b>Expense Total</b>	<b>1,006,021.00</b>	<b>138,711.12</b>	<b>13.79%</b>
<b>Block Grant Fund Total</b>	<b>-</b>	<b>74,135.75</b>	
<b>Evergreen Terrace Fund (110)</b>			
<b>Revenue</b>			
Miscellaneous Rev	400,000.00	-	0.00%
Transfer In	-	-	
<b>Revenue Total</b>	<b>400,000.00</b>	<b>-</b>	
<b>Expense</b>			
Professional Service	10,000.00	-	0.00%
Property Services	-	-	
<b>Expense Total</b>	<b>10,000.00</b>	<b>-</b>	<b>0.00%</b>
<b>Evergreen Terrace Fund Total</b>	<b>390,000.00</b>	<b>-</b>	
<b>Business District Fund (240)</b>			
<b>Revenue</b>			
Other Taxes	115,000.00	39,311.51	34.18%
Interest Income	1,500.00	2,508.92	167.26%
<b>Revenue Total</b>	<b>116,500.00</b>	<b>41,820.43</b>	<b>35.90%</b>
<b>Expense</b>			
Other Expenses	115,000.00	14,324.43	12.46%
<b>Expense Total</b>	<b>115,000.00</b>	<b>14,324.43</b>	<b>12.46%</b>
<b>Business District Fund Total</b>	<b>1,500.00</b>	<b>27,496.00</b>	

	2019 Adj Budget	2019 April YTD	% of Budget
<b>General Debt Service Fund (405)</b>			
<b>Revenue</b>			
Property Taxes	1,668,650.00	-	0.00%
Interest Income	-	-	
<b>Revenue Total</b>	<b>1,668,650.00</b>	<b>-</b>	<b>0.00%</b>
<b>Expense</b>			
Debt Service	1,669,150.00	-	0.00%
<b>Expense Total</b>	<b>1,669,150.00</b>	<b>-</b>	<b>0.00%</b>
<b>General Debt Service Fund Total</b>	<b>(500.00)</b>	<b>-</b>	
<b>Grant &amp; Special Revenue Fund (220)</b>			
<b>Revenue</b>			
Charges for Services	179,378.00	650.00	0.36%
Fed/State/Priv Grant	7,211,219.00	507,739.30	7.04%
Interest Income	15,000.00	6,446.91	42.98%
<b>Revenue Total</b>	<b>7,405,597.00</b>	<b>514,836.21</b>	<b>6.95%</b>
<b>Expense</b>			
Professional Service	1,701,100.00	276,447.23	16.25%
Other Services	7,500.00	347.60	4.63%
Supplies	22,000.00	111.92	0.51%
Other Employee Costs	-	3,050.00	
Other Expenses	1,500.00	1,210.00	80.67%
Capital Outlay	6,258,497.00	(3,544.23)	-0.06%
<b>Expense Total</b>	<b>7,990,597.00</b>	<b>277,622.52</b>	<b>3.47%</b>
<b>Grant &amp; Special Revenue Fund Total</b>	<b>(585,000.00)</b>	<b>237,213.69</b>	
<b>Special Revenue Revolving Fund (221)</b>			
<b>Revenue</b>			
Fines & Fees	243,500.00	53,166.32	21.83%
Fed/State/Priv Grant	20,000.00	760.00	3.80%
Interest Income	50.00	-	0.00%
<b>Revenue Total</b>	<b>263,550.00</b>	<b>53,926.32</b>	<b>20.46%</b>
<b>Expense</b>			
Professional Service	64,500.00	-	0.00%
Property Services	1,000.00	-	
Other Services	5,000.00	1,154.57	23.09%
Supplies	200,000.00	14,054.45	7.03%
Other Employee Costs	43,700.00	7,337.37	16.79%
Other Expenses	42,000.00	14,000.00	
Capital Outlay	110,000.00	-	0.00%
<b>Expense Total</b>	<b>466,200.00</b>	<b>36,546.39</b>	<b>7.84%</b>
<b>Special Revenue Revolving Fund Total</b>	<b>(202,650.00)</b>	<b>17,379.93</b>	

	2019 Adj Budget	2019 April YTD	% of Budget
<b>Foreign Fire Tax Fund (225)</b>			
Revenue			
Other Taxes	200,000.00	-	0.00%
Revenue Total	200,000.00	-	0.00%
Expense			
Other Expenses	200,000.00	-	0.00%
Expense Total	200,000.00	-	0.00%
<b>Foreign Fire Tax Fund Total</b>	<b>-</b>	<b>-</b>	
<b>Special Service Area Fund (230)</b>			
Revenue			
Property Taxes	641,540.00	-	0.00%
Fines & Fees	-	11,734.83	
Interest Income	-	-	
Revenue Total	641,540.00	11,734.83	1.83%
Expense			
Professional Service	16,540.00	-	0.00%
Property Services	5,000.00	734.00	14.68%
Other Expenses	330,000.00	17,500.00	5.30%
Capital Outlay	250,000.00	-	0.00%
Transfer Out	50,000.00	-	0.00%
Expense Total	651,540.00	18,234.00	2.80%
<b>Special Service Area Fund Total</b>	<b>(10,000.00)</b>	<b>(6,499.17)</b>	
<b>TIF #2 City Center Fund (250)</b>			
Revenue			
Property Taxes	600,000.00	-	0.00%
Interest Income	-	496.61	
Miscellaneous Rev	-	-	
Transfer In	-	-	
Revenue Total	600,000.00	496.61	0.08%
Expense			
Professional Service	25,000.00	23,185.00	92.74%
Property Services	-	6,000.00	
Other Services	-	60.80	
Other Expenses	600,000.00	-	0.00%
Capital Outlay	-	-	
Expense Total	625,000.00	29,245.80	4.68%
<b>TIF #2 City Center Fund Total</b>	<b>(25,000.00)</b>	<b>(28,749.19)</b>	
<b>TIF #3 Cass Street Fund (251)</b>			
Revenue			
Property Taxes	102,500.00	-	0.00%
Interest Income	-	-	
Revenue Total	102,500.00	-	0.00%

	2019 Adj Budget	2019 April YTD	% of Budget
<b>Expense</b>			
Professional Service	2,500.00	-	
Other Expenses	100,000.00	56,445.89	56.45%
<b>Expense Total</b>	<b>102,500.00</b>	<b>56,445.89</b>	<b>55.07%</b>
<b>TIF #3 Cass Street Fund Total</b>	<b>-</b>	<b>(56,445.89)</b>	
<b>TIF #4 Presence St. Joseph (252)</b>			
<b>Revenue</b>			
Property Taxes	17,600.00	-	0.00%
Interest Income		-	
<b>Revenue Total</b>	<b>17,600.00</b>	<b>-</b>	<b>0.00%</b>
<b>Expense</b>			
Professional Service	2,255.00	-	
Other Expenses	15,000.00	-	
<b>Expense Total</b>	<b>17,255.00</b>	<b>-</b>	
<b>TIF #4 Presence St. Joseph Fund Total</b>	<b>345.00</b>	<b>-</b>	
<b>Water &amp; Sewer Debt Service Fund (505)</b>			
<b>Expense</b>			
Debt Service	7,904,024.00	741,478.23	9.38%
<b>Expense Total</b>	<b>7,904,024.00</b>	<b>741,478.23</b>	<b>9.38%</b>
<b>Water &amp; Sewer Debt Service Fund Total</b>	<b>7,904,024.00</b>	<b>741,478.23</b>	